

**STATE OF NEW JERSEY**

**STOP Violence Against Women Act (VAWA)  
Grant Program**



**PROGRAM ADMINISTRATION  
AND FUNDING GUIDELINES**

**July 2013**



## TABLE OF CONTENTS

I.	Administration.....	1
II.	Application Requirements.....	3
	A. Submission.....	3
	B. Proposal Format.....	4
	1. Project Narrative.....	4
	a. Agency Background, Mission, Experience and Capability.....	4
	b. Problem Statement/Needs Assessment.....	4
	c. Project Description.....	4
	d. Goals, Objectives and Work Plan (Action Strategy).....	4
	e. Partnership, Collaboration or Coordination of Services.....	5
	f. Project Management and Staff.....	5
	g. Data Collection/Performance Measures/Evaluation.....	6
	2. Budget and Budget Narrative.....	6
	C. Non-profit Applicants.....	7
	1. Demonstration of Nonprofit Status.....	7
	2. Organizational Status.....	7
	3. Source of Funds.....	7
III.	Budget and Fiscal Guidelines.....	8
	A. Allowable Costs.....	8
	B. Prohibition of Supplanting.....	8
	C. Unallowable Costs.....	8
	1. Land Acquisition and Construction Projects.....	9
	2. Compensation and Travel of Federal Employees.....	9
	3. Military-Type Equipment.....	9
	4. Fund Raising.....	9
	5. Conferences and Workshops.....	10
	6. Lobbying.....	10
	D. Budget Categories.....	10
	1. Personnel, Salaries, Wages and Fringe.....	10
	2. Purchase of Services.....	10
	3. Travel, Transportation, Subsistence.....	11
	4. Consumable Supplies, Postage, Printing.....	11
	5. Facilities, Office Space, Utilities.....	11
	6. Equipment.....	11
	7. Victim Aid.....	13
	8. Indirect Costs.....	13
	E. Budget Narrative.....	13
	1. Personnel, Salaries, Wages and Fringe.....	13
	2. Purchase of Services.....	13
	3. Travel, Transportation, Subsistence.....	14
	4. Consumable Supplies, Postage, Printing.....	14
	5. Facilities, Office Space, Utilities.....	14
	6. Equipment.....	14
	7. Victim Aid.....	14

8.	Indirect Costs.....	14
IV.	Application Authorization.....	14
V.	Resolution.....	15
VI.	Civil Rights Compliance.....	15
A.	Requirements.....	16
B.	Criteria.....	16
C.	Guidelines.....	17
VII.	Debarment.....	18
VIII.	Lobbying Activities.....	18
IX.	Drug-Free Workplace.....	19
X.	Seat Belt Use by Government Contractors, Subcontractors and Grantees.....	19
XI.	Employment Eligibility Verification.....	19
XII.	Text Messaging While Driving and the Development of Workplace Safety Policies.....	20
XIII.	Data Universal Numbering System (DUNS) and Central Contractor Registration (CCR).....	20
XIV.	New Jersey Charitable Registration Information.....	21
XV.	New Jersey Penalties for Corruption of Public Resources.....	21
XVI.	Confidentiality and Human Subjects Protection.....	22
XVII.	Reporting Fraud, Waste, Error, and Abuse.....	22
XVIII.	Subgrantee Official File.....	23
XIX.	Reporting Procedures.....	23
A.	Programmatic Progress Reports.....	23
B.	Detailed Cost Statement.....	24
XX.	Budget Revision and Modification.....	24
XXI.	Subgrantee Fiscal Responsibility.....	25
A.	Financial Management System.....	25
B.	Audit Requirements.....	26
C.	General and Special Conditions.....	27
1.	Retention of Records.....	27
2.	Fund Payment.....	27
3.	Use of Subgrant Funds.....	27
4.	Project Income (Monies Received and Expended).....	28
5.	Obligation of Grant Funds.....	28
6.	Employee Timesheets & Certifications.....	29
D.	Fiscal Requirements.....	30
XXII.	Monitoring of Project Performance.....	33
XXIII.	Requirements for Local Units of Government.....	31

# **STATE OF NEW JERSEY STOP VIOLENCE AGAINST WOMEN ACT (VAWA) GRANT PROGRAM**

## **PROGRAM ADMINISTRATION AND FUNDING GUIDELINES**

### **I. ADMINISTRATION**

The Violence Against Women Act of 1994, (VAWA) 42 U.S.C. §3796gg, established a formula grant program in the U.S. Department of Justice for states to develop and implement effective law enforcement and prosecution strategies to combat violence against women and enhance victim services. The Federal STOP Violence Against Women Formula Grant Program provides funding to each state in support of services to victims of violence against women.

The Department of Law and Public Safety (L&PS), Division of Criminal Justice's (DCJ), State Office of Victim Witness Advocacy (SOVWA) administers the New Jersey VAWA Program and monitors all subgrants awarded under VAWA. The Division's responsibilities include: progress and financial report reviews, technical assistance to grant applicants and Subgrantees, assistance in program structure and development, processing of grant adjustments, and all grant accounting, auditing, and fund disbursements.

### **PROGRAM REQUIREMENTS**

VAWA funds are used to assist state, county and municipal agencies to meet the needs of crime victims and to assist public and nonprofit agencies in providing and/or enhancing services to victims of crime. In doing so, VAWA funds are used to ensure that crime victims are treated with fairness, compassion and respect by the criminal justice system to prevent secondary victimization by the system.

The New Jersey STOP Violence Against Women Act Grant Program is administered by the SOVWA. New Jersey developed a three-year Implementation Plan (2013-2015) for the allocation of grant funds based on the following general purpose areas of the Federal STOP Violence Against Women Act Formula Grant Program Guidelines:

- Training law enforcement officers and prosecutors to more effectively identify and respond to violent crimes against women, including crimes of sexual assault and domestic violence.
- Developing, training, or expanding units of law enforcement officers and prosecutors specifically targeting violent crimes against women.
- Developing and implementing more effective police and prosecution policies, protocols, orders, and services specifically devoted to preventing, identifying, and responding to violent crimes against women.
- Developing, installing or expanding data collection and communication systems, including computerized systems linking police, prosecutors, and courts or for the

purpose of identifying and tracking arrests, protection orders, violations of protection orders, prosecutions, and convictions for violent crimes against women.

- Developing, enlarging, or strengthening victim services projects, including sexual assault and domestic violence projects, developing or improving delivery of victim services to racial, cultural, ethnic, and language minorities, providing specialized domestic violence court advocates in courts where a significant number of protection orders are granted, and increasing reporting and reducing attrition rates for cases involving violent crimes against women.
- Developing, enlarging, or strengthening projects addressing stalking.
- Developing, enlarging, or strengthening projects addressing the needs and circumstances of Indian tribes in dealing with violent crimes against women.

## **ALLOCATION OF FUNDS**

Under the Federal STOP Violence Against Women Formula Grant Program, a state may use up to 10% of its allocation for administrative purposes. The remaining funds must be allocated, without duplication, to the following categories: prosecution, law enforcement, courts, victim services, and discretionary purposes. Funds distributed through the New Jersey STOP Violence Against Women Act Grant Program are administered in a manner consistent with the Violence Against Women, and the STOP Violence Against Women Formula and Discretionary Grants Program Final Rules (*Federal Register*, April 18, 1995, Vol.60, No. 74), codified at 28 C.F.R. Part 90 and the current edition of the U.S. Department of Justice, Office of Violence Against Women (OVW) Financial Grants Management Guide ([www.ovw.usdoj.gov/](http://www.ovw.usdoj.gov/)).

## **PROGRAM ADMINISTRATION**

In New Jersey, SOVWA administers the VAWA Program. SOVWA staff provides technical assistance and monitoring of all grants awarded under the VAWA Program. Additionally, the Division of Criminal Justice prepares programmatic and fiscal reports to the Department of Justice on all funded Projects.

This document has been compiled to assist applicants with the application process, program development and implementation, reporting requirements, and State and Federal compliance issues. *Recipients of Federal grant funds are bound by changes made in Federal and State law/policy regardless of inclusion in these guidelines.* Staff from SOVWA is available to assist with the development of the application and offer technical assistance during the implementation of the program. All inquiries concerning the subgrant application process should be addressed to:

Alyson M. Gush, Chief  
State Office of Victim Witness Advocacy  
Division of Criminal Justice  
25 Market Street, 4th Floor, West Wing  
P.O. Box 085  
Trenton, New Jersey 08625-0085  
(609) 292-6766

## II. APPLICATION REQUIREMENTS

### A. SUBMISSION

Applications are generally due forty-five (45) days after receipt of the grant notice. The application must be submitted in triplicate and include all proper subgrant application forms with original signatures (Refer to Part I & Part II). **Unless otherwise noted, the head of the subgrantee state agency, organization, or local unit of government (e.g., State Agency head, Chief Executive, President, Chairperson of the Board, County Executive, County Manager, County Supervisor, County Board President, Mayor, Chief Executive or Village President) should sign these documents.** In order to promote consistency, applicants should use the format outlined on the following pages for the development of the proposal.

If you are applying for a continuation subgrant, sections from previous grant narratives may be modified to fit current program requirements. However, the current application must reflect all changes (e.g., budget modifications, personnel changes) and must indicate how these changes have affected the Project as a whole.

DCJ and SOVWA reserves the right to decline any application for grant funding and to award subgrants in amounts that may be other than requested.

**Notice:** Information contained in grant applications may be considered public information and not subject to confidential protections pursuant to the Open Public Records Act, N.J.S.A. 47:1A-1 et seq. Do not include any information from any source in the grant application that you believe should not be made available for public review. Denoting information contained in your application as “confidential” or “not subject to public review” may not, standing alone, exempt the included information from public review.

## **B. PROPOSAL FORMAT**

Please use the following format in the development of your Project Proposal.

### 1. PROJECT NARRATIVE

- a. Agency Background, Mission, Experience and Capability.  
Describe in detail the Agency Background, Mission, Experience and Capability as it relates to the purpose and objectives of the proposed Project. Explain the agency's understanding and capability to carry out the Project based on demonstrated experience in providing victim services to the target population. Public agencies must cite their statutory and/or local governing authority.
- b. Problem Statement/Needs Assessment.  
Identify the specific problem(s), target population and geographic area the proposed Project will address. Describe the needs and characteristics of the target population, local needs and conditions, describe existing services and identify gaps and/or barriers in services. Include statistics and relevant facts to substantiate the need and selection of the proposed Project.
- c. Project Description  
Provide a narrative description of the Project that is being proposed. This section should discuss the general intent of the Project and proposed solutions to the problem. List additional resources that will be dedicated to the Project.
- d. Goals, Objectives and Work Plan (Action Strategy).
  - i. Project Goal(s):  
The goal of the Project is a general statement of the desired result or outcome of the Project. The goal expresses what needs to be accomplished in order to bring about a solution to a problem. Tie the goal to the problem statement.
  - ii. Objectives:  
In writing objectives, the following guidelines should be helpful:
    - (a) Objectives are specific approaches to achieve the goal.
    - (b) Objectives should be stated in terms of output/outcomes.
    - (c) Measurable indicators should be attached to each objective.
    - (d) Objectives provide the basis for the evaluation of the Project.

iii. Work Plan (Action Strategy):  
In developing activities relating to a specific objective, use the following guidelines:

- (a) List, in order, the tasks that will be completed to achieve each objective.
- (b) Provide a time frame for completion of each task.
- (c) Identify staff that will be responsible for completing each task.

e. Partnership, Collaboration or Coordination of Services.  
Partnerships, Collaboration and/or Coordination of Services are strongly encouraged for all Projects. Describe the agency's partnership and/or coalition building strategy and use of volunteers. Applications for Projects which require coordination of services among two or more agencies must contain a signed affiliation agreement. An affiliation agreement must define roles, responsibilities, referral mechanisms, collaboration and coordination efforts necessary for successful implementation of the Project and must be signed by all affiliating agencies.

For non-profit agencies, at least three letters of support for the specific Project must be included with the application. Non-profit applicants are encouraged to include one letter of support from the County Prosecutor's Office of Victim-Witness Advocacy.

f. Project Management and Staff.  
Identify Project Management and Staff. Describe how personnel are uniquely qualified to manage and implement the Project. Provide current resumes along with job descriptions that describe the title, responsibilities, education and experience for each position for whom the grant or matching funds are requested. If the funded position requires a current and valid New Jersey license, certificate, or permit to provide the services described in the proposal, indicate the type of license required and attach a copy of the official license. If staff is providing direct services to victims of domestic violence or sexual assault the agency must provide proof that the required forty (40) hour domestic violence and/or sexual assault training has been completed. The applicant must conduct criminal background checks of personnel, if required by law. State if the position is full-time or part-time, the number of hours and percentage of time devoted to the Project, and percentage of salary paid with grant funds. Indicate if you will use existing staff or if you will recruit new staff for each position requested in the budget. The Grantee agrees that funds made available under this State Grant Program will not be used to supplant local funds, but will be used to increase the amounts

of such funds that would, in the absence of grant funds, be made available for grant activities.

- g. Data Collection/Performance Measures/Evaluation.  
List data that will be collected. Identify the person responsible for collecting the data and conducting the evaluations. Describe the methods that will be used to measure the progress and assess the impact of the Project. (Subgrantees will be required to collect and report specific data relating to their Project to DCJ). Client feedback is strongly encouraged, if measurement does not include client feedback, an explanation must be provided. Provide samples of evaluation tools and client feedback forms.

2. BUDGET AND BUDGET NARRATIVE

List budget items on the enclosed Budget Detail Form. A budget narrative justifying proposed expenditures is also required. **Please note that items that are requested in the budget should be described in the project narrative section of the application.**

The VAWA guidelines require that all applicants, other than nonprofit victim service providers, provide 25% matching funds for the total Project. The match may be cash or in-kind services. All matching funds are restricted to the same uses as subgrant funds and must be expended within the subgrant period. It is not necessary to provide matching funds for each individual item requested in the budget.

Matching funds must be derived from non-Federal funds. The applicant must verify the source of proposed matching funds and the funding source. Applicants are required to maintain documentation on activities related to the source of matching funds as well as subgrant-related activities.

The amount of required match can easily be determined by dividing the requested amount by 3. Example: \$45,000 Federal VAWA funds needed/requested for the Project.

\$45,000 divided by 3 equals, \$15,000, which is the required match amount.  
\$45,000 plus \$15,000 equals \$60,000, which is the total Project cost.

*The match exemption for victim service providers applies only to subgrants awarded under the Victim Services category of the State VAWA award. If a victim service provider is given a subgrant under another category, such as a rape crisis center receiving law enforcement funds for training police, then the victim service provider can be required to provide match.*

## C. NON-PROFIT APPLICANTS

### 1. DEMONSTRATION OF NONPROFIT STATUS

Applicants that are nonprofit organizations are required to demonstrate their nonprofit status in any one of the below methods:

- a. Submission of proof of 501(c)(3) status from the Internal Revenue Service;
- b. Submission of a statement from the State taxing authority or State Secretary of State, or other similar official certifying that the organization is a nonprofit operating within the State (organized under N.J.S.A. 15A-1 et seq.), and that no part of its net earnings may lawfully benefit any private shareholder or individual;
- c. Submission of a certified copy of the applicant's certificate of incorporation or similar document; or
- d. Submission of any item above, if that item applies to a State or national parent organization, together with a statement by the State or parent organization that the applicant is a local nonprofit affiliate.

### 2. ORGANIZATIONAL STATUS

In addition, nonprofit applicants must provide:

- a. List of Board of Directors/Trustees, addresses, phone number, and email;
- b. List of Officers or similar governing body, addresses, phone number, and email;
- c. A Board Resolution;
- d. Proof of current New Jersey Business Registration issued by the New Jersey Division of Revenue:  
(<http://www.nj.gov/treasury/revenue/busregcert.shtml>);
- e. Proof of current New Jersey Charitable Registration issued by the New Jersey Division of Consumer Affairs:  
(<http://www.nj.gov/oag/ca/charity/charfrm.htm>);
- f. A copy of the organization's most recent Single Audit, Form 990-Income Tax Return, or copy of the most recent audited financial statements, and complete:
  - i. Accounting System and Financial Capability Questionnaire, and
  - ii. Audit Requirements Form; and
- g. Income Sources.

### 3. SOURCE OF FUNDS

Nonprofit Applicants must complete a Sources of Funds form. (Refer to Part II). The applicant must list related sources of funds received by the agency during the past fiscal year, including grant numbers. Additionally, list all funds received from SOVWA by the applicant agency in the past three years, including grant numbers.

### **III. BUDGET AND FISCAL GUIDELINES**

Applicants are required to follow the following guidelines when submitting a Budget Detail Form and later budget modifications. Please note that items that are requested in the budget should be justified in the Budget Narrative and described in the Project Narrative section of the application.

#### **A. ALLOWABLE COSTS**

Allowable costs are those charges identified under the grant program's authorizing legislation, regulations and applicable cost principals set forth in the Federal Office of Management and Budget Circulars (i.e., OMB Circulars A-21, A-87, A-122), and the current edition of U.S. Department of Justice, Office of Justice Program's, OJP Financial Guide, on the web at: <http://www.ojp.usdoj.gov/financialguide/> (OJP Financial Guide) and the current edition of the U.S. Department of Justice, Office on Violence Against Women (OVW), OVW Financial Grants Management Guide, on the web at: [www.ovw.usdoj.gov/](http://www.ovw.usdoj.gov/). Costs must be reasonable, allocable and necessary for the Project. Applicants and Subgrantees (Recipients or Subrecipients of Federal funds) must adhere to the financial and administrative requirements set forth in the current edition of the OJP Financial Guide, which includes information on allowable costs, audit requirements, accounting systems, financial records and the administration of grant funds.

Applicants and Subgrantees are expected to adhere to the current edition of the State Department of Treasury, Office of Management and Budget, State Circular Letters as issued and superseded, on the web at: <http://www.state.nj.us/infobank/circular/circindx.htm>.

#### **B. PROHIBITION OF SUPPLANTING**

Funds received from the New Jersey STOP Violence Against Women Act Grant Program may not be used to deliberately reduce other funds set aside for the same purpose.

#### **C. UNALLOWABLE COSTS**

Generally, allowable costs may be rejected if, in SOVWA's determination, such costs are deemed excessive or not integral to the success of the Project. All items of cost will be reviewed by SOVWA to determine eligibility. Also, costs incurred outside the Project period (before or after) are not allowable. For a discussion on unallowable costs, see the OJP Financial Guide, on the web at: <http://www.ojp.usdoj.gov/financialguide/>.

The Federal VAWA Program specifically considers the following costs as unallowable:

- a. Development or presentation of sexual assault, domestic violence, or dating violence and/or stalking curriculum for school programs.
- b. Legal representation for divorce or child custody proceedings.
- c. Long term therapeutic services.
- d. Professional liability insurance.
- e. Advertising expenses.
- f. Public awareness or community education campaigns.
- g. Research Projects.
- h. Law enforcement equipment.
- i. Chemical dependency or alcohol abuse program not an integral part of a court mandated batterer intervention program.
- j. Activities that may compromise victim safety, such as: pre-trial diversion programs not approved by OVW or the placement of offenders in such programs, mediation, couples counseling, family counseling or any other manner of joint victim-offender counseling, mandatory counseling for victims, penalizing victims who refuse to testify, or promoting procedures that would require victims to seek legal sanctions against their abusers (e.g., seek legal sanctions against their abusers -- protection order, file formal complaint, or the placement of perpetrator in anger management programs.)
- k. Building renovations, including painting and carpet.
- l. Purchase and/or lease of vehicles.
- m. Audit costs.

**Costs for entertainment, sporting events, fines & penalties, visa and passport charges, tips, bar and alcoholic beverages and laundry charges are unallowable.**

In addition to the above listed unallowable costs, the following items also are considered unallowable costs:

1. LAND ACQUISITION AND CONSTRUCTION PROJECTS  
Federal funds granted for renting, leasing or renovating facilities may not include land acquisition or construction projects.
2. COMPENSATION AND TRAVEL OF FEDERAL EMPLOYEES  
Salary payments, consulting fees and travel costs (including subsistence and lodging unless approved by the Federal employee's department or agency) of full-time Federal employees are unallowable.
3. MILITARY-TYPE EQUIPMENT  
Costs for items such as armored vehicles, explosive devices and other items typically associated with military arsenals are generally unallowable.
4. FUND RAISING  
Using grant funds for costs of fund raising for contributions and capital purposes are unallowable.

5. CONFERENCES AND WORKSHOPS

Travel costs excluded under the current State Travel Regulations, 11-05-OMB, are unallowable. No overnight travel or meal allowance if travel is within the State (<http://www.state.nj.us/infobank/circular/circindx.htm>). Lodging costs in excess of Federal per diem rate are not allowable. (<http://www.gsa.gov>). Entertainment, sporting events and alcoholic beverages are not allowable.

Follow the current OVW Financial Grants Management Guide, Allowable Costs, highlighted Items of Costs, Meetings and Conferences.

6. LOBBYING

Unallowable costs include costs for political lobbying, campaign contributions, and influencing pending state or Federal legislation. (See OJP Financial Guide, Unallowable Costs.) Paying membership fees to organizations whose primary activity is lobbying is not allowable.

**D. BUDGET CATEGORIES**

The budget categories appearing on the application form (Refer to Part I, Budget Detail) are listed and explained below. Note that applicants should use whole dollars only when itemizing costs. *Costs should be itemized, showing computation and per unit cost.*

1. PERSONNEL, SALARIES, WAGES AND FRINGE BENEFITS

List each position for which funds are requested, name of employee, if known, indicate the percentage of time to be spent on the Project, percentage of salary paid with grant funds and match, and annual salary. Employee benefits, such as retirement, FICA and health insurance, should be itemized separately under A. 2. of the Budget Detail Form.

Federal funds may not be used to pay total cash compensation (salary plus bonuses) to any employee of the award recipient at a rate that exceeds 110% of the maximum annual salary payable to a member of the Federal government's Senior Executive Service (SES) at an agency with a Certified SES Performance Appraisal System for that year. (A salary table for SES employees is available at [www.opm.gov](http://www.opm.gov)).

2. PURCHASE OF SERVICES

List purchase of services, such as service contracts (e.g., cell phone service), contracts with service organizations and associations (list each by type with fee basis and amount of time devoted), instructional costs for training seminars and other costs for professional services, e.g., counseling services. For each consultant enter the name, if known, service to be provided, hourly or daily fee and estimated time on the Project. Consultant costs should conform to the OVW Financial Grants Management Guide and limited to no more than \$81.25

per hour or \$650 per 8 hour day absent OVW approval. Itemization of expenses is required.

3. TRAVEL, TRANSPORTATION, SUBSISTENCE

Travel costs are allowable if permitted under the current State Travel Regulations, 11-05-OMB (<http://www.state.nj.us/infobank/circular/circindx.htm>). Mileage reimbursement cannot be charged in excess of the New Jersey State maximum of \$.31 per mile, State Treasury Circular Letter, Automobile Mileage Reimbursement Rate, 01-02-OMB. Travel costs should be projected by estimating the number of trips per person multiplied by the estimated cost per trip.

All requests for training/travel must be submitted in writing to SOVWA sixty (60) days before the commencement of travel. Written approval from SOVWA must be received prior to the expenditure of funds for travel costs. Justification must include assurances that the travel is approved by the applicant agency, is permissible under current State Travel Regulations and travel rates requested are consistent with Federal per diem rates ([www.gsa.gov](http://www.gsa.gov)). In the absence of a Federal per diem rate, travel expenses must be consistent with State per diem allowances. Only list subsistence costs for travel related expenses.

4. CONSUMABLE SUPPLIES, POSTAGE, PRINTING

Estimate the cost of materials directly required by the Project, such as office supplies, postage, printing, and other expendable materials needed during the operation of the Project. When using subgrant funds to purchase food, beverages and refreshments for Project activities, follow the current OVW Financial Grants Management Guide, Allowable Costs. Costs should be itemized, showing computation and per unit cost.

5. FACILITIES, OFFICE SPACE, UTILITIES

Facility costs (e.g., landlines, utilities, rent) should be itemized, showing computation of monthly costs associated only with the grant-funded Project.

6. EQUIPMENT

SOVWA may approve the purchase of equipment deemed appropriate and essential to the successful operation of Projects. Equipment must be used for criminal justice purposes only. Requests for equipment should contain adequate cost specifications, including equipment type, quantity and estimated costs. Specific brand names should be excluded. An inventory of all equipment purchased with subgrant funds or through the Federal excess property program must be maintained as part of the official grant file. The inventory should include, but is not limited to, a description of the property, serial or identification number, source of property, acquisition date, cost, location, condition and use, and ultimate disposition data. 28 C.F.R. Parts 66 & 70 §66.32(d)(1).

Pertaining to requests for acquisition of equipment, the following general cost allowance principles should be followed:

- a. Equipment should be requested only after determination that no other identical or similar equipment owned by the applicant is available for Project use.
- b. Federal funds will not be authorized to provide reimbursement for the purchase price of equipment already owned by the applicant.
- c. If equipment purchased is used commonly for two or more Federal grant programs or for a Federal grant program and a non-Federally supported state or local government activity, appropriate proration of cost of each activity involved must be included.
- d. All contracts shall contain a performance clause, acknowledging a specific date for delivery.
- e. A detailed explanation of equipment utilization should be included in the application. If training is necessary, a schedule of training, including length of training, trainees, and instructors should be presented.
- f. All equipment purchased under the grant must be tagged and properly inventoried to reflect use of federal funds.
- g. All equipment must be acquired in accordance with state or local standard bidding/procurement procedures and guidelines.
- h. Automatic Data Processing Equipment and Software cannot be purchased without specific prior approval from SOVWA. (See OJP Financial Guide: Costs Requiring Prior Approval.)
- i. Information Technology:
  - i. Technology costs are allowable but draw down of funds may be prohibited until the State Information Technology Point of Contact person has received written notification of the Project and has approved it in writing.
  - ii. Software development is an allowable cost.
- j. Sole Source Procurement over \$100,000. Subgrantees must follow appropriate state and local procurement laws and procedures. In every case involving sole source procurement in excess of \$100,000 prior written approval must be received from the awarding agency before funds can be obligated or expended.

7. VICTIM AID

Allowable expenses may include emergency food, clothing and toiletry items for victims in the immediate aftermath of a crime, emergency lock repair/replacement, and emergency transportation costs for victims to receive services. Estimated costs should be itemized showing computation and per unit cost where possible.

8. INDIRECT COSTS

Indirect costs are allowable for New Jersey State departments only. Additionally, indirect costs are allowed only if the applicant state department has a current, Federally approved indirect cost rate. Indirect cost should not be applied to capital or equipment purchases in excess of \$5,000 or contracts in excess of \$25,000.

Indirect costs are **unallowable** for non-profit agencies, local units of governments, and colleges/universities. Federal grant funds must be allocated to direct budget categories.

**E. BUDGET NARRATIVE**

Applicants must submit a separate Budget Narrative explaining costs listed on the Budget Detail Form. A justification must be provided for each cost element listed that will be charged to the Project. The Budget Narrative should be prepared on plain paper showing the computation for every cost element (per unit cost).

1. PERSONNEL, SALARIES, WAGES AND FRINGE

List each position by title and name of employee, if available. Provide a brief description of job responsibilities. Show the annual salary rate, percentage of salary paid with grant funds and match, and the percentage of time to be devoted to the Project. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization.

2. PURCHASE OF SERVICES

List purchase of services, service contracts (e.g., cell phone service), contracts with service organizations and associations (list each by type with fee basis and amount of time devoted), instructional costs for training seminars and other costs for professional services, e.g., counseling services. Identify consultant, service to be provided, hourly or daily fee and estimated time on the Project. List all expenses to be paid from the grant to the individual consultants in addition to their travel expenses. Provide a description of the service to be procured by contract and an estimate of the cost. Applicants are encouraged to promote free and open competition in awarding contracts.

3. TRAVEL, TRANSPORTATION, SUBSISTENCE  
Itemize travel expenses of Project personnel by purpose (e.g., staff to training, field interviews, advisory group meeting, etc.). Show the basis of computation using Federal per diem rates (e.g., six people to 3-day training at \$X airfare, \$X lodging, \$X subsistence). In training projects, travel and meals for trainees should be listed separately. Show the number of trainees and the unit costs involved. Identify the location of travel, if known.
4. CONSUMABLE SUPPLIES, POSTAGE, PRINTING  
Expendable items should be included in this category: List items by type (office supplies, postage, training materials, copying paper) and show the basis for computation. Generally, supplies include any materials that are expendable or consumed during the course of the Project.
5. FACILITIES, OFFICE SPACE, UTILITIES  
Only the cost of facilities used for Project activities are permissible, e.g., office space, maintenance costs, landlines, utilities, etc. Costs should be itemized showing monthly computation costs associated with grant-funded Project use (e.g., rent allocation for Project = cost per square foot of entire office multiplied by square footage of area used for Project purposes).
6. EQUIPMENT  
Applicants should analyze the cost benefits of purchasing versus leasing equipment, especially high cost items and those subject to rapid technical advances. Rented or leased equipment costs should be listed in the “Purchase of Services” category. Explain how the equipment is necessary for the success of the Project. Describe the procurement method to be used.
7. VICTIM AID  
  
Funds may be used to provide emergency services to victims. Applicants requesting funds for this category must submit a copy of the agency’s written policy and procedures regarding the disbursement and accounting of these funds and the eligibility criteria. Costs should be itemized, showing computation and per unit cost where possible. Be as detailed as possible.
8. INDIRECT COSTS  
If allowable, list the indirect cost rate and itemized cost items included within that rate. An indirect cost rate is allowable only for New Jersey State departments that have a current, Federally approved indirect cost rate.

#### **IV. APPLICATION AUTHORIZATION**

The submission of any subgrant application requires the signature of the applicant unit of government’s Chief Executive Officer, agency head or authorized party (Refer to Part II, Application Authorization) and Project Director. Signature indicates that the information provided

within the application is truthful, accurate and complete, and the applicant intends to comply with all requirements regarding the use of subgrant funds, and will use the subgrant funds to carry out the Project as described in the application. The Project Director and Chief Executive Officer also acknowledge that they are responsible for authorizing expenditures and disbursing of subgrant funds.

## **V. RESOLUTION**

All applicants are required to include a Resolution of Participation as part of the official grant application. The Resolution should state that the applicant unit of government/nonprofit organization is applying for funding under the Federal grant program, and that the application has been reviewed and approved by the governing body/board of directors. The applicant must certify that it will participate fully in a joint effort with L&PS, for the purpose described in the application. Finally, the Resolution must specify that the Attorney General will receive the funds on behalf of the applicant, SOVWA will receive and review the application, and SOVWA is authorized to initiate allocations to each applicant.

The Resolution of Participation must be certified by the recording officer and should contain the official seal. A sample format for the Resolution of Participation can be found in Part II.

## **VI. CIVIL RIGHTS COMPLIANCE**

Applicants are required to comply with nondiscrimination requirements contained in State and Federal laws and regulations. If a court or administrative agency makes a finding of discrimination against a recipient of funds on grounds of race, color, religion, national origin, gender, disability, or age after a due process hearing, the recipient must forward a copy of the finding to the Office of Justice Programs, Office of Civil Rights and SOVWA.

Applicants are also required to comply with the Federal civil rights laws included in Title VI of the Civil Rights Act of 1964 (Title VI) and the Omnibus Crime Control and Safe Streets Act of 1968 (Safe Streets Act), the Victims of Crime Act, and the Juvenile Justice and Delinquency Prevention Act, as amended. These laws prohibit discrimination on the basis of race, color, religion, national origin, and sex in the delivery of services. National origin discrimination includes discrimination on the basis of Limited English Proficiency (LEP). To ensure compliance with Title VI and the Safe Streets Act, applicants are required to take reasonable steps to ensure that LEP persons have meaningful access to their programs. Meaningful access means that recipients of Federal funding may have to provide language assistance services, including oral or written translations, when necessary.

Applicants are expected to comply with the provisions of the DOJ regulations concerning Equal Treatment for Faith-based Organizations, 28 C.F.R. Part 38. Eligible faith-based applicants who apply for subgrants of DOJ funding will be treated fairly according to 28 C.F.R. Part 38.

Faith-based organizations that receive direct financial assistance from DOJ, or as a subgrantee from L&PS of OJP funding, may not engage in inherently religious activities, such as worship, religious instruction, or proselytization, as part of the programs or services funded with direct financial assistance from DOJ. Organizations that participate in programs funded by direct

financial assistance from DOJ: (1) cannot discriminate against program beneficiaries on the basis of religion or religious belief in providing services, and (2) cannot compel beneficiaries to participate in inherently religious activities.

The Omnibus Crime Control and Safe Streets Act of 1968, the Victims of Crime Act, the Violence Against Women Act, and the Juvenile Justice and Delinquency Prevention Act contain express nondiscrimination provisions that prohibit all recipients of Federal funding from discriminating on the basis of religion in employment. However, DOJ has concluded that faith-based organizations may consider religion when hiring staff, if the organizations meet certain criteria and apply for and are granted an exemption. Exemptions are granted on a case-by-case basis. Faith-based organizations seeking this exemption will be required to submit a certification. <http://www.ojp.usdoj.gov/about/ocr/pdfs/SampleForCompletionByApplicant.pdf>. Further information is available on the DOJ website at [http://www.ojp.gov/about/ocr/employment\\_practices.htm](http://www.ojp.gov/about/ocr/employment_practices.htm).

## **A. REQUIREMENTS**

Applicants are required to comply with the Equal Employment Opportunity Guidelines issued by the U.S. Department of Justice, Office of Justice Programs, and appearing in the Code of Federal Regulations, 28 C.F.R. §42.301 *et seq.*, Subpart E. These guidelines provide recognition of the fact that “full and equal participation of women and minority individuals in employment opportunities in the criminal justice system is a necessary component of the Safe Streets Act program to reduce crime and delinquency in the United States.”

In accordance with regulations, development of an Equal Employment Opportunity Program (EEO) is required by all applicants meeting either of the following criteria. Applicants affected by these criteria will be required to formulate, implement and maintain a written Equal Employment Opportunity Program relating to employment practices affecting minority persons and women. (Refer to Part II, Certification of Equal Employment Opportunity Plan). “Minority persons” shall include persons who are Hispanic or Latino, Black or African American, White, American Indian or Alaska Native, Asian, Native Hawaiian or Other Pacific Islander, or Two or More Races.

## **B. CRITERIA**

1. Each recipient of assistance with the criminal justice system which has fifty (50) or more employees and which has received subgrants of \$25,000 or more since enactment of the Omnibus Crime Control and Safe Streets Act and which has a service population with a minority representation of three percent or more.
2. Where a recipient has fifty (50) or more employees, and has received subgrants of \$25,000 or more, and has a service population with a minority representation of less than three percent. (Applicants in this category must prepare an EEO

on employment practices affecting women, even though less than three percent of its employees are minorities).

### **C. GUIDELINES**

Equal Employment Opportunity Programs in accordance with Federal guidelines, must take into consideration the relevant labor market as a basis to provide for full and equal participation regardless of sex or national origin. Equal Employment Opportunity Programs shall include as a minimum:

1. An evaluation of the following factors cross classified by race, sex, and national origin:
  - a. Analysis of the current workforce by race, sex, and national origin in all job categories;
  - b. Analysis of all recruitment and employment selection procedures;
  - c. Analysis of seniority, promotion, and transfer procedures; and
  - d. Analysis of external factors, such as available housing and transportation, which may inhibit minority employment.
  
2. A written program which includes:
  - a. A job classification table indicating numbers of employees, numbers of employees in each classification cross classified by race, sex, and national origin, including rates of pay;
  - b. Disciplinary actions by race, sex, and national origin, including sanctions imposed;
  - c. Number of entrance applicants by race, sex, and national origin and resulting new hires by race, sex, and national origin;
  - d. Number of transfer or promotion applicants by race, sex, and national origin, and number promoted or transferred by race, sex and national origin;
  - e. Number of employees terminated by race, sex and national origin and identification of voluntary or involuntary termination;
  - f. Available labor market characteristics;
  - g. Detailed narrative of existing employment policies, including:
    - i. Necessary steps to be taken to assure full and equal employment opportunity;
    - ii. Recruitment program, if necessary;
    - iii. Plan for dissemination of EEO program; and
  - h. Designation of personnel for implementation and maintenance of the program.

Affected applicants must have on file a certificate no more than two years old indicating the existence of such an EEO program. The written EEO plan need not

be filed but must be made available for subsequent review and audit. The certification must be included in the subgrant application.

Applicants who employ more than fifty (50) employees and receive a single award of \$500,000 or more (or \$1 million or more in awards within eighteen (18) months) are required to submit an EEOP plan for review and approval to the Office of Justice Programs, Office of Civil Rights.

## **VII. DEBARMENT**

All Federal programs require a certification from the Subgrantee that it has not been suspended from doing business with any Federal department or agency and will comply with the Federal debarment and suspension common rule. This certification is included with this guide (Refer to Part II, Certifications Regarding Lobbying, Debarment, Suspension and Other Responsibility Matters and Drug-Free Workplace Requirements). The Federal General Services Administration (GSA) has developed an Excluded Parties List System (EPLS) to assist Federal grantees and subgrantees to find out which people, consultants or contractors have been excluded from doing business with the Federal government: <https://www.explor.data.gov/Information-and-Communications/Excluded>.

Likewise, subgrantees are also expected to comply with state Executive Order No. 34 (March 17, 1976), and state circular letter OMB 93-13-GSA regarding debarments, suspensions & disqualifications. The State Department of Treasury has an on-line, searchable database of those individuals, corporations, and agencies who are debarred from conducting business with the State of New Jersey: <http://www.state.nj.us/treasury/debarred/>. In the performance of any grant, Subgrantees cannot conduct business with ineligible firms or individuals who are considered debarred, suspended or disqualified.

## **VIII. LOBBYING ACTIVITIES**

All recipients of Federal funding must comply with the provisions of the government-wide Common Rule on Restrictions on Lobbying. The current edition of the OJP Financial Guide discusses prohibitions on lobbying costs (Unallowable Costs). Subgrantees and subcontractors are required to disclose lobbying activities pursuant to 31 U.S.C. §1352 by completing the current Federal form.

The Anti-Lobbying Act, 18 U.S.C. §1913, was amended to expand significantly the restriction on the use of appropriated funding for lobbying. This expansion also makes the anti-lobbying restrictions enforceable via large civil penalties, with civil fines between \$10,000 and \$100,000 per each individual occurrence of lobbying activity. These restrictions are in addition to the anti-lobbying and lobbying disclosure restrictions imposed by 31 U.S.C. §1352. No Federal funds, either directly or indirectly, can be used to support the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, without the express prior written approval of the Office of Justice Programs. Any violation of this prohibition is subject to a minimum \$10,000 fine for each occurrence. This prohibition applies to all activity, even if currently allowed within the parameters of the existing Federal OMB circulars.

A certification from the Subgrantee is included with this guide (Refer to Part II, Certifications Regarding Lobbying, Debarment, Suspension and Other Responsibility Matters and Drug-Free Workplace Requirements).

## **IX. DRUG-FREE WORKPLACE**

Pursuant to Title V, Sec. 5153, of the Anti-Drug Abuse Act of 1988, subgrantees should certify (Refer to Part II, Certifications Regarding Lobbying, Debarment, Suspension and Other Responsibility Matters and Drug-Free Workplace Requirements) that it will provide a drug-free workplace by:

- A. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited in the grantee's workplace, and specifying the actions that will be taken against employees for violations of such prohibition.
- B. Establishing a drug-free awareness program to inform employees about the dangers of drug abuse in the workplace.
- C. Maintaining a drug-free workplace policy.
- D. Providing drug counseling, rehabilitation and employee assistance programs.
- E. Informing employees of penalties for drug abuse violations.

Recipients of Federal funds who are individuals must certify that his or her conduct associated with the grant activity will be drug-free.

For further information, review the Government-wide Requirements for Drug-Free Workplace (Grants), codified at 28 C.F.R. Part 83.

## **X. SEAT BELT USE BY GOVERNMENT CONTRACTORS, SUBCONTRACTORS AND GRANTEES**

Pursuant to 23 U.S.C. §402, 403, and 29 U.S.C. §668, each recipient agency of Federal contracts, subcontracts, and grants shall encourage adoption and enforcement of on-the-job seat belt policies and programs for its employees, contractors, and subrecipients when operating company-owned, rented, or personally owned vehicles.

## **XI. EMPLOYMENT ELIGIBILITY VERIFICATION**

Recipients of Federal funds must agree to complete and keep on file, as appropriate, the Immigration and Naturalization Service Employment Eligibility form (I-9). This form is to be used by the recipient of Federal funds to verify that persons employed by the recipient are eligible to work in the United States.

## **XII. TEXT MESSAGING WHILE DRIVING AND THE DEVELOPMENT OF WORKPLACE SAFETY POLICIES**

Pursuant to Executive Order 13513, “Federal Leadership on Reducing Text Messaging While Driving,” 74 Fed. Reg. 51225 (October 1, 2009), recipients of Federal funds are encouraged to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this grant, and to establish workplace safety policies and conduct education, awareness and other outreach to decrease crashes caused by distracted drivers.

## **XIII. DATA UNIVERSAL NUMBERING SYSTEM (DUNS) AND CENTRAL CONTRACTOR REGISTRATION (CCR)**

The Department of Justice, Office of Justice Programs, requires the gathering of information to comply with the Federal Funding and Accountability and Transparency Act (FFATA) of 2006. FFATA requires the use of a Data Universal Numbering System (DUNS), and Central Contractor Registration (CCR) for each entity applying for a Federal award or subaward. Applications without a DUNS number or a current CCR registration are incomplete. **No applicant may receive a subaward unless it has provided a DUNS number.**

A DUNS number is a unique nine-digit sequence recognized as a unique identifier for tracking Federal assistance applicants, recipients, and subrecipients. A DUNS number assignment is free, one-time activity, and can be obtained by applying online at <http://fedgov.dnb.com/webform> or calling 1-866-705-5711.

CCR is the Federal government’s database for standard information about Federal financial assistance applicants, recipients, and subrecipients. Applicants for grants (private non-profits, educational organizations, state and regional agencies, etc.) supported with Federal grant funds must register on-line with CCR at <https://www.bpn.gov/ccr/>. Applicants must update or renew their registration at least once per year to maintain their active status.

Subgrantees must complete a FFATA form, including providing their DUNS number and confirming current registration with CCR, and return it with a completed application package.

FFATA calls for the establishment of a single searchable website that is accessible by the public and includes the following information for each Federal award:

- The name of the entity receiving the award;
- The amount of the award;
- Information on the award including the transaction type, funding agency, the North American Industry Classification System code or Catalog of Federal Domestic Assistance number (where applicable), program source, and an award title descriptive of the purpose of each funding action;
- The location of the entity receiving the award and primary location of performance under the award, including the city, state, congressional district, and country;
- A unique identifier of the entity receiving award and of the parent entity of the recipient, should the entity be owned by another entity; and

- Any other relevant information specified by OMB.

For more information about FFATA, visit the <http://www.usaspending.gov>.

#### **XIV. NEW JERSEY CHARITABLE REGISTRATION INFORMATION**

Charitable organizations and professional fund raisers based, operating or soliciting within New Jersey must register with the Division of Consumer Affairs Charities Registration Section unless specifically exempted under the provisions of the Charitable Registration and Investigation Act, N.J.S.A. 45:17A-18 et seq. also known as the “CRI Act.” Organizations that have been granted 501(c)(3) tax exempt status by the IRS are expected to register. All registered charities are required to renew their registration on an annual basis within six months following their fiscal year-end.

Charities that receive annual gross contributions of \$10,000 or less, religious organizations and schools that file a curricula with the Department of Education are exempt under the CRI Act. Charities at this gross contribution income level are not required to maintain a registration with the Charities Registration Section.

Applicants are required to be in compliance with the CRI Act and must submit proof of compliance or exemption from the CRI Act with the application. For further information about this law, registration forms and instructions, contact the New Jersey Division of Consumer Affairs’ Hotline at (973) 504-6215 or visit the website at <http://www.nj.gov/oag/ca/ocp/charities.htm>.

#### **XV. NEW JERSEY PENALTIES FOR CORRUPTION OF PUBLIC RESOURCES**

While enacting ethics and government corruption reforms, the New Jersey Legislature enacted Public Law 2007, Chapter 158, which makes knowingly misusing public resources for an unauthorized purpose a crime. N.J.S.A. 2C:27-12. Under the Crime of Corruption of Public Resources, an individual commits a crime if (1) the public resource “is subject to an obligation to be used to perform or facilitate the performance of a governmental function or public service,” (2) a person knowingly uses a public resource for an unauthorized purpose, or (3) a person makes “a material representation that is false to a government agency . . . to obtain or retain a public resource, or with the purpose to mislead or deceive any person as to the use or disposition of a public resource.” Id. The Legislature defines “public resource” as including grants awarded by the government. Id. Convictions under this act could result in a 20-year prison term and \$200,000 fine. Id. The Legislature also enhanced public corruption penalties under the Public Corruption Profiteering Penalty Act, N.J.S.A. 2C:30-8, which subject individuals convicted under public corruption laws, including N.J.S.A. 2C:27-12, to fines up to \$500,000. Under N.J.S.A. 2A:32C-3, a person shall also be subject to civil penalty and treble damages for making false claims under New Jersey’s False Claims Act.

**Likewise, Applicants who make false statements or claims in connection with any OJP grants are subject to Federal fines, imprisonment, and debarment from participating in Federal grants or contracts, and/or other remedies available by law.**

## **XVI. CONFIDENTIALITY AND HUMAN SUBJECTS PROTECTION**

U.S. Department of Justice regulations 28 C.F.R. Part 22 require recipients of OJP funding to submit a Privacy Certificate as a condition of approval of any grant application or contract proposal that contains a research or statistical component under which “information identifiable to a private person” will be collected, analyzed, used, or disclosed. The recipient’s Privacy Certificate includes a description of its policies and procedures to be followed to protect the confidentiality of identifiable data. 28 C.F.R. §22.23. Federal regulations provide, among other matters, that: “Research or statistical information identifiable to a private person may be used only for research or statistical purposes.” 28 C.F.R. §22.21. Moreover, any private person from whom information identifiable to a private person is collected or obtained (either orally or by means of written questionnaire or other document) must be advised that the information will only be used or disclosed for research or statistical purposes and that compliance with the request for information is voluntary and may be terminated at any time. 28 C.F.R. §22.27.

In addition, the Department of Justice has regulations with respect to the protection of human research subjects. Regulations located at 28 C.F.R. Part 46 require that research involving human subjects that is supported with Federal funds must be reviewed and approved by an Institutional Review Board (IRB), before Federal funds are expended for that research. Persons who participate in Federally-funded research must provide their “informed consent” and must be permitted to terminate their participation at any time. Funding recipients must submit appropriate documents to OJP showing compliance with these Federal regulations before spending grant funds on any research activity involving human subjects.

General information regarding Data Confidentiality and Protection of Human Research Subjects can be found on the following sites:

[http://www.ojp.usdoj.gov/funding/other\\_requirements.htm](http://www.ojp.usdoj.gov/funding/other_requirements.htm)

<http://www.ojp.usdoj.gov/funding/forms.htm>.

## **XVII. REPORTING FRAUD, WASTE, ERROR, AND ABUSE**

Recipients of Federal funds should promptly refer to an appropriate inspector general any credible evidence that a principal, employee, agent, contractor, subgrantee, subcontractor, or other person has submitted a false claim under the False Claims Act or has committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving Federal grant funds.

Potential fraud, waste, abuse, or misconduct may be reported to the U.S. Department of Justice, Office of the Inspector General (OIG) by:

mail: Office of the Inspector General  
U.S. Department of Justice Investigations Division  
950 Pennsylvania Avenue, N.W. Room 4706  
Washington, D.C. 20530

e-mail: [oig.hotline@usdoj.gov](mailto:oig.hotline@usdoj.gov)

hotline: (800) 869-4499 (contact information in English and Spanish)

hotline fax: (202) 616-9881

Additional information is available from the DOJ OIG web site at: <http://www.justice.gov/oig/>

### **XVIII. SUBGRANTEE OFFICIAL FILE**

Subgrantees are required to maintain a master file for subgrant documents. The following documents must be available for on-site review by SOVWA program monitors and auditors:

- A. Copy of approved application for subgrant including: subgrant contract, Applicant Information Form, Budget Detail, Applicant Authorization, EEO Certification, General Conditions, Special Conditions, and DCJ Project Approved budget, copy of award letter, copies of all Project modification requests, grant adjustments, and related written approvals from SOVWA.
- B. Copies of all quarterly detailed cost statements, quarterly programmatic progress reports, and annual report.
- C. Personnel information: Copies of all payroll evidence, staff assignment forms, hourly time reports and monthly Time and Activity Reports or and semi-annual certifications, as required.
- D. Equipment: Copies of all purchase orders, receiving documents, bid or competitive quote information, paid vouchers, and inventory data.
- E. Consumable Supplies: Copies of all purchase orders, receiving documents, invoices and paid vouchers.
- F. Supplies and Operating Expenses: All space contracts and/or certificates, bid information, purchase orders, invoices, and payments.
- G. Travel: Copies of all travel authorizations, travel vouchers, and payments, copies of training certificates or other proof of attendance.
- H. Banking Information: Cash verification, receipts documentation, check register, canceled checks, and bank statements.

### **XIX. REPORTING PROCEDURES**

#### **A. PROGRAMMATIC PROGRESS REPORTS**

To comply with the Government Performance and Results Act of 1993, the Federal government also requires the reporting of specific performance measurements. Subgrantees are required to submit **quarterly** programmatic progress reports to SOVWA describing Project activities for the duration of the award period. Reports are to be submitted to SOVWA within **fifteen (15) calendar days** of the end of the

quarter. Subgrantees will receive reporting forms with their copy of the executed contract/award document. That reporting form will include specific performance measurements applicable to their grant.

If a subgrant begins less than a month before the end of a calendar quarter, a programmatic progress report is not due for that quarter. Activities for this shortened period should be accounted for in the subsequent quarterly report.

Subgrantees must also submit annual progress reports on grant activities. See <http://muskie.usm.maine.edu/vawamei/stopformulaform.htm> for a sample form.

## **B. DETAILED COST STATEMENT**

The Subgrantee is required to submit financial expenditure reports or Detailed Cost Statements (DCS) comparing actual expenditures with the SOVWA Approved Project Budget.

Subgrantees are required to submit **quarterly** Detailed Cost Statements (DCS). Two copies of each DCS report, with original signatures, must be submitted to the SOVWA within **fifteen (15) calendar days** of the end of each quarter. For each funding request, a separate State of New Jersey Payment Voucher must be submitted.

At the end of the grant term, **the Subgrantee also is required to file a Final DCS to document the receipt and expenditure of all grant funds.** This Final DCS must be filed within **fifteen (15)** working days of the end of the liquidation period.

## **XX. BUDGET REVISION AND MODIFICATION**

The grant budget is the approved financial plan to carry out the purpose of the grant. This plan is the financial representation of the Project as approved during the grant application and award process.

- A. Subgrantees are required to report deviations from the approved budget and receive prior written approvals for budget revisions and modifications in excess of \$100. To request a budget revision, Subgrantees are required to submit a written explanation and a Grant Adjustment Request Form (GARF) (Refer to Part III).
- B. Subgrantees will be required to request a budget revision for the following reasons:
  - 1. Changes in the scope, objective, financial assistance, key personnel, timing of the Project or deviations from the approved budget;
  - 2. Need to extend the grant period;

3. Provide financial assistance to a third party by sub-contracting (if authorized by law) or by another means to obtain the services of a third party to perform activities which are central to the purpose of the award;
  4. Adjustments between cost categories and/or shifts of funding to direct cost categories that are not part of the approved budget; or
  5. Revisions which involve the transfer of amounts budgeted for indirect costs to absorb increases in direct costs.
- C. When requesting approval for budget revisions in excess of \$100, the Subgrantee must complete a GARF and provide a written explanation (Justification Letter).

## **XXI. SUBGRANTEE FISCAL RESPONSIBILITY**

The Subgrantee must maintain a bookkeeping system, records, and files to account for all grant monies spent and all matching funds contributed to the Project. While a preferred system is not specified, Subgrantees are expected to conform to accepted accounting standards.

### **A. FINANCIAL MANAGEMENT SYSTEM**

The Subgrantee is responsible for maintaining an adequate financial management system and will immediately notify SOVWA when it cannot comply with these requirements.

1. The Subgrantee's financial management system shall provide for:
  - a. **Financial Reporting:**  
Accurate, current, and complete disclosure of the financial results of each grant in conformity with generally accepted principles of accounting, and reporting in a format that is in accordance with the financial reporting requirements of the grant.
  - b. **Accounting Records:**  
Records that accurately and timely identify the source and application of funds for grant supported activities. These records must contain information pertaining to the receipt of grant funds by source, authorizations, obligations, unobligated and unexpended balances, assets, liabilities, outlays or expenditures and income.
  - c. **Internal Control:**  
Effective internal and accounting controls over all funds, property and other assets. The Subgrantee must adequately safeguard all assets and assure that they are used solely for authorized purposes. Controls must be established to ensure that expenditures charged to subgrant activities are readily available to certify that such charges are accurate.

- d. **Budget Control:**  
Comparison of actual expenditures or outlays with budgeted amounts for grant funds and required non-Federal expenditures. Also, the relationship of the financial information with performance or productivity data, including the development of unit cost information.
  - e. **Allowable Cost:**  
Procedures for determining reasonableness, allowability, and allocation of costs generally consistent with the provisions of Federal and State requirements.
  - f. **Source Documentation:**  
Accounting records are supported by source documentation.
  - g. **Cash Management:**  
Procedures to minimize the time elapsing between the advance of funds from DCJ and the disbursement by the Subgrantee, whenever funds are advanced by DCJ.
2. DCJ may require the submission of an “Accounting System and Financial Capability Questionnaire.” (Refer to Part II).
  3. DCJ may review the adequacy of the financial management system of any applicant as part of a pre-award review or at any time subsequent to the award. If DCJ determines that the Subgrantee’s accounting system does not meet the standards described above, additional information to monitor the grant may be required until the system meets with DCJ’s approval.

**B. AUDIT REQUIREMENTS**

Recipients of Federal or state funds must comply with Federal and State audit requirements. (Federal, OMB Circular No. A-133 Revised and State Department of the Treasury, State Circular Letter Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, 04-04-OMB). LPS may require the submission of an “Audit Requirements Form” (Refer to Part II). As a recipient of funds through the New Jersey Department of Law and Public Safety, you must submit any audit conducted during the period covered by this contract to this office.

1. For applicants that receive State financial assistance of \$100,000 or more (not including Federal pass-through funds), annually must have either:
  - a. financial statement audit performed in accordance with Government Auditing Standards (Yellow Book) or
  - b. program-specific audit performed in accordance with OMB Circular No. A-133 Revised and state policy.

2. For applicants that receive Federal financial assistance, (which consists of funds received from the Federal Government or Federal funds passed through state agencies), of \$500,000 or more, annually must have:
  - a. single audits performed, or
  - b. program-specific audits performed in accordance with OMB Circular No. A-133 Revised and state policy.
3. For applicants who receive less than \$100,000 of state financial assistance or less than \$500,000 of Federal financial assistance, no audit is required. However, the Chief Financial Officer of the agency must attest to the adequacy of the applicant's accounting system. (Accounting System and Financial Capability Questionnaire).

### C. GENERAL AND SPECIAL CONDITIONS

Special consideration should be given to the following general and special conditions pertaining to the administration of subgrants:

#### 1. RETENTION OF RECORDS

All grant records of the Grantee and its Subgrantees and Contractors and Vendors, including books of original entry, source documents, supporting accounting transactions, the general ledger, subsidiary ledgers, personnel and payroll records, canceled checks must be retained for a period of at least seven years. The retention period starts from the date of the receipt of the final expenditure report.

Records must be retained beyond the seven-year period if an audit is in progress and/or findings of a completed audit have not been resolved satisfactorily. Also, records must be retained beyond seven years if there is any litigation, claim, negotiation, or action started before the end of the seven-year period.

#### 2. FUND PAYMENT

All payments made to the Subgrantee will be recorded by the Subgrantee in **accounting records separate from all other fund accounts**, including funds derived from other grant awards. Amounts paid shall be available for expenditure by the Subgrantee in accordance with the provisions of the subgrant throughout the Project period subject to such conditions as DCJ may prescribe.

#### 3. USE OF SUBGRANT FUNDS

Funds granted may be used only for the purpose required to carry out the grant as approved and identified in the "Subgrant Award" and DCJ "Approved Project Budget." Any deviation in the total Approved Project Budget of \$100

or more, within or between budget categories, requires prior written approval of DCJ.

Subgrantees may, without prior approval, deviate from a budget category when the change, either between or within the category, does not exceed \$100. The Subgrantee is required to notify DCJ staff of this change on the remarks section on the Detailed Cost Statement (DCS).

Deviations from the Approved Project Budget within a budget category exceeding \$100 must be requested by letter prior to the expenditure of funds. When the deviation exceeds \$100 and is between budget categories, a Grant Adjustment Request Form must be submitted requesting prior approval. (Refer to Part III)

Once approval is granted to deviate from the Approved Project Budget in excess of \$100, the requested operating budget becomes a new base against which the \$100 flexibility is applied

4. PROJECT INCOME (MONIES RECEIVED AND EXPENDED)

All interest or other income earned by the Subgrantee with respect to subgrant funds or as a result of conduct of the Project (sale of publications, registration fees, service charges on fees, etc.) is deemed program income. Any forfeiture funds received by the Project to support Project activities must also be reported as a separate information item. According to the current State Circular on Grant Agreements - Agency Contracts, 07-05-OMB, program income includes any interest earned of \$250 or more in a fiscal year on advances of grant funds.

Program income must be added to funds committed to the Project to further eligible Project objectives.

In addition, the amount of these funds expended during the current report period must be reported. All program income must be accounted for and the use of program income must be shown on the **detailed cost statements** and included in the final fiscal report. For further guidance on accounting for and reporting program income, consult the OJP Financial Guide, Part III, Chapter 4, Program Income, and as applicable, either 28 C.F.R. Part 66 or (2) 28 C.F.R. Part 70 and OMB Circular A-110 (2 C.F.R. Part 215).

5. OBLIGATION OF GRANT FUNDS

Grant funds must be used for expenditures only taking place during the subgrant award period. Expending or obligating subgrant funds occurs when funds are encumbered (e.g., purchase order, requisition) for an Approved Project Budget item during the subgrant period. Funds that are not obligated within the subgrant award period will lapse and revert back to DCJ. Obligations outstanding at the end date of the subgrant period must be

liquidated within forty-five (45) days. Subgrantees will be required to submit additional monthly DCSs during the liquidation period.

6. EMPLOYEE TIMESHEETS & CERTIFICATIONS

Applicants must keep detailed time reports showing actual time worked on a grant.

To comply with Federal OMB Circulars A-21 (2 C.F.R. Part 220), A-87 (2 C.F.R. Part 225) and A-122 (2 C.F.R. Part 230), subgrantees are expected to prepare certifications or Time and Activity Reports for personnel who perform grant activities. (Sample Personnel Certification Forms and Time and Activity Reports are included in Part III, Project Financial Reporting Forms). These Time and Activity Reports are required monthly for non profit agencies. OMB Circular A-122 (2 C.F.R. Part 230). State agencies and local units of government are required to prepare either personnel certifications at least every 6 months or personnel monthly Time and Activity Reports. OMB Circular A-87 (2 C.F.R. Part 225). Universities are expected to comply with OMB Circular A-21 (2 C.F.R. Part 220).

**FOR STATE AGENCIES AND LOCAL UNITS OF GOVERNMENT,** when an employee works solely on one specific grant award, then a **minimum of every 6 months** both the *employee and supervisor* are expected to prepare and sign an after-the-fact certification that the employee worked 100% of his or her time on the grant award.

Where an employee's salary is paid from *more than one grant program*, project periods, or overlapping periods, then salary costs must be based on actual time spent on the grant activity (hourly time and effort reporting). The applicant must maintain reports reflecting an after-the-fact distribution of the actual activity of each employee, account for the total activity of each employee, be prepared at least monthly, coincide with one or more pay periods and be signed by the employee. These reports should also be reviewed and approved on a regular basis by a supervisory official having first-hand knowledge of the work performed. The approving official should document the review and approval by signing or initialing each employee's time and/or effort report.

**FOR NONPROFIT ORGANIZATIONS,** **monthly** Time and Activity Reports are required for all grant-funded personnel. The applicant must maintain reports reflecting an after-the-fact distribution of the actual activity of each employee, account for the total activity of each employee, be prepared at least monthly, coincide with one or more pay periods and be signed by the employee. These reports should also be reviewed and approved on a regular basis by a supervisory official having first-hand knowledge of the work performed. The approving official should document the review and approval by signing or initialing each employee's Time and Activity Report.

#### **D. FISCAL REQUIREMENTS**

1. A separate account for the subgrant project with separate accountability of receipts, expenditures, and balances for each fiscal budget period.
2. Itemization of all supporting records of grant receipts, expenditures and state/local contributions (if applicable) in sufficient detail to show exact nature for each fiscal budget period.
3. Provision of data and information for each expenditure and state/local contributions with proper reference to a supporting voucher or bill properly approved.
4. Maintenance of payroll authorizations and vouchers.
5. Maintenance of a **hourly** time-reporting system for personnel charged to the grant and state/local contributed services (if applicable).
6. Maintenance of records supporting charges for fringe benefits.
7. Maintenance of inventory records for equipment purchased, rented, and contributed.
8. Maintenance of inventory records for consumable supplies purchased.
9. Provisions for payment by check.
10. Maintain after-the fact timesheets describing work activity, signed by the employee and supervisor, to document hours personnel worked on grant related activities.
11. Prepare bi-annual certifications for employees who worked solely on the grant funded Project verifying salary and wage charges to the Project that are signed by the employee and supervisor.

#### **XXII. MONITORING OF PROJECT PERFORMANCE**

- A. The Subgrantee must assure compliance that performance goals are being achieved. Subgrantee monitoring must cover each project, function or activity to monitor performance under grant supported activities to assure time schedules and objectives are being met, projected work units by time periods are being accomplished, and other performance goals are being achieved as applicable.
- B. The Subgrantee shall inform SOVWA of the following types of conditions which affect project objectives and performance as soon as they become known:

Problems, delays, or adverse conditions which will materially impair the ability to attain project objectives, prevent meeting time schedules and goals, or preclude the attainment of project work units by established time periods. This disclosure shall be accompanied by a statement of the action taken, or contemplated, and any SOVWA assistance required to resolve the situation.

- C. SOVWA may, at its discretion, make site visits to:
  - 1. Review Project accomplishments and management control systems.
  - 2. Provide such technical assistance as may be required.
  - 3. Perform fiscal reviews to ensure grant funds are being properly expended in a timely manner.
  - 4. Ensure compliance with all pertinent civil rights laws and regulations.

### **XXIII. REQUIREMENTS FOR LOCAL UNITS OF GOVERNMENT**

The following budgetary and accounting procedure issued by the Director, Division of Local Government Services, Department of Community Affairs, should be observed in the development of subgrant budgets for all counties and municipalities which receive grant awards administered through DCJ.

- A. All DCJ grants shall be processed through the budget of the local unit at the time of the adoption of the budget or by a budget amendment utilizing N.J.S.A. 40A:4-87. No such grants shall be accounted for through the “Trust Fund” as dedication by rider.
- B. All such grants shall be designated in the local budget as follows:  
  
REVENUE:                    DCJ Grant-Subgrant No. \_\_\_\_\_  
  
APPROPRIATION: Federal Grant:  
   DCJ Grant-Subgrant No. \_\_\_\_\_
- C. The appropriation shall be a separate line item without a designation as to “Salaries and Wages” and “Other Expenses” and shall not be made a part of any existing appropriation.
- D. The revenue, when anticipated at the time that the budget of a local unit is introduced, shall be a “Special Item of Revenue with Prior Written Consent of the Director of Local Government Services.”
- E. Since DCJ grants, in most instances, cover a fiscal year other than as provided by statute for New Jersey local units, the appropriation as budgeted may be set up as a

“Reserve” from which commitments and charges can be made beyond the calendar year. The revenue anticipated can be fully realized with any amount not received which is set up as a receivable and pledged to surplus. However, it is the determination of the Director of Local Government Services that the portion of non-cash surplus attributed to the receivable will not be allowed to be anticipated in the following year’s budget as surplus. This requires prior written consent of the Director of Local Government Services, Department of Community Affairs, P.O. Box 803, Trenton, N.J. 08625-0803, (609) 292-4806, <http://www.nj.gov/dca/lgs/>.